



GENERAL SERVICES ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

[OMB Control No. 9000-0034; Docket No. 2022-0053; Sequence No. 24]

**Information Collection; Examination of Records by
Comptroller General and Contract Audit**

AGENCY: Department of Defense (DOD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).

ACTION: Notice and request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, and the Office of Management and Budget (OMB) regulations, DoD, GSA, and NASA invite the public to comment on an extension concerning examination of records by Comptroller General and contract audit. DoD, GSA, and NASA invite comments on: whether the proposed collection of information is necessary for the proper performance of the functions of Federal Government acquisitions, including whether the information will have practical utility; the accuracy of the estimate of the burden of the proposed information collection; ways to enhance the quality, utility, and clarity of the information to be collected; and ways to minimize the burden of the information collection on respondents, including the use of automated collection techniques or other forms of information

technology. OMB has approved this information collection for use through May 31, 2023. DoD, GSA, and NASA propose that OMB extend its approval for use for three additional years beyond the current expiration date.

DATES: DoD, GSA, and NASA will consider all comments received by **[Insert date 60 days after date of publication in the *Federal Register*.]**

ADDRESSES: DoD, GSA, and NASA invite interested persons to submit comments on this collection through <https://www.regulations.gov> and follow the instructions on the site. This website provides the ability to type short comments directly into the comment field or attach a file for lengthier comments. If there are difficulties submitting comments, contact the GSA Regulatory Secretariat Division at 202-501-4755 or GSARegSec@gsa.gov.

Instructions: All items submitted must cite OMB Control No. 9000-0034, Examination of Records by Comptroller General and Contract Audit. Comments received generally will be posted without change to <https://www.regulations.gov>, including any personal and/or business confidential information provided. To confirm receipt of your comment(s), please check www.regulations.gov, approximately two-to-three days after submission to verify posting.

FOR FURTHER INFORMATION CONTACT: Zenaida Delgado,
Procurement Analyst, at telephone 202-969-7207, or
zenaida.delgado@gsa.gov.

SUPPLEMENTARY INFORMATION:

A. OMB control number, Title, and any Associated Form(s) :

9000-0034, Examination of Records by Comptroller General
and Contract Audit.

B. Need and Uses

This clearance covers the information that contractors
must submit to comply with the following Federal
Acquisition Regulation (FAR) requirements:

FAR 52.212-5, Contract Terms and Conditions Required to
Implement Statutes or Executive Orders - Commercial
Products and Commercial Services. Paragraph (d) of this
clause requires contractors to make available at its
offices at all reasonable times the records, materials, and
other evidence for examination, audit, or reproduction by
the Comptroller General of the United States, or an
authorized representative. As used in this clause, records
include books, documents, accounting procedures and
practices, and other data, regardless of type and
regardless of form.

FAR 52.214-26, Audit and Records - Sealed Bidding. This
clause requires contractors required to submit certified
cost or pricing data in connection with the pricing of a
modification under a contract to make all records available

to the contracting officer, or its authorized representative, including computations and projections related to the proposal for the modification; the discussions conducted on the proposal(s), including those related to negotiating; pricing of the modification; or performance of the modification. This clause requires contractors to make all records available to the Comptroller General of the United States, or an authorized representative, in the case of pricing a modification. This clause allows the Comptroller General to interview any current employee regarding such transactions.

FAR 52.215-2, Audit and Records - Negotiation. This clause requires contractors to maintain records for cost-reimbursement, incentive, time-and-materials, labor-hour, or price redeterminable contracts, or any combination of these, for contracting officers, or an authorized representative, to examine and audit all records and other evidence sufficient to reflect properly all costs claimed to have been incurred or anticipated to be incurred directly or indirectly in performance of a contract. The right of examination includes inspection at all reasonable times of contractor's plants, or parts of them, engaged in performing the pertinent contract. Contractors required to submit certified cost or pricing data in connection with a pricing action under a contract must make all records available to the contracting officer, or its authorized

representative, including computations and projections related to the proposal for the contract, subcontract, or modification; the discussions conducted on the proposal(s), including those related to negotiating; pricing of the contract, subcontract, or modification; or performance of the contract, subcontract or modification. Also, this clause requires contractors to make all records available to the Comptroller General of the United States, or an authorized representative, to examine any of the contractor's directly pertinent records involving transactions under the pertinent contract or subcontract. This clause allows the Comptroller General to interview any current employee regarding such transactions.

The information must be retained so that audits necessary for contract surveillance, verification of contract pricing, and reimbursement of contractor costs can be performed. This information collection does not require contractors to create or maintain any record that the contractor does not maintain in its ordinary course of business.

C. Annual Burden

Respondents: 19,033.

Total Annual Responses: 93,578.

Total Burden Hours: 93,578.

OBTAINING COPIES: Requesters may obtain a copy of the information collection documents from the GSA Regulatory

Secretariat Division by calling 202-501-4755 or emailing
GSAREgSec@gsa.gov. Please cite OMB Control No. 9000-0034,
Examination of Records by Comptroller General and Contract
Audit, in all correspondence.

Janet Fry,

Director,

Federal Acquisition Policy Division,

Office of Governmentwide Acquisition Policy,

Office of Acquisition Policy,

Office of Governmentwide Policy.

BILLING CODE: 6820-EP

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